

## YE - A-10 ADJUSTMENT FOR DISHONORED CHECKS

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Source Document: Dishonored Check Log  
Trial Balance

Module: General Ledger (GL)

Roles: GL Journal Processor  
GL Journal Approver

**Purpose:** The A-10 entry is required for dishonored checks considered to be collectible during the next year. The A-10 entry removes the **collectible** dishonored checks from Provision for Deferred Receivables and reflects the amount in the nominal account.

The A-10 entry will be recorded in the General Ledger (GL) Module in Period 998 and reversed in the new fiscal year.

The year-end adjusting entries are listed below. The credit account will be the same account to which the check was originally posted.

Debit 1290000 Provision for Deferred Receivables<sup>1/</sup>  
Credit 201XXXX Due to Other Funds/Appropriations<sup>2/</sup>  
Credit 205XXXX Advance Collections  
Credit 2090100 Uncleared Collections  
Credit 4XXXXXX Revenue  
Credit 48XXXXXX Reimbursements  
Credit 51XXXXXX Personal Services  
Credit 53XXXXXX Operating Expense and Equipment

<sup>1/</sup>When posting to Account 1290000, click in the Alternate Account field and select the appropriate alternate account from the list of accounts, to match the original entry. This information will be **required** to complete the year-end Subsidiaries on File report.

<sup>2/</sup>Journal lines posted to Account 201xxxx – Due to Other Funds/Appropriations should **always** include values in the Affiliate (BU) and Fund Affiliate (fund) fields. This information will be **required** to complete the year-end Subsidiaries on File and Due to/Due From reports.

**All these entries are reversed in the new fiscal year.**

The **GL Journal Processor** will create a new GL Journal. Navigate to Create/Update Journal Entries (as shown below), then:

- 1 – Click the **Add a New Value** tab
- 2 – Enter your **Business Unit**
- 3 – Enter the **Journal Date**
- 4 – Click **Add**

The screenshot shows the 'Create/Update Journal Entries' interface. At the top, a breadcrumb trail reads: 'General Ledger > Journals > Journal Entry > Create/Update Journal Entries'. Below this, the title 'Create/Update Journal Entries' is displayed. The form contains several input fields and buttons:

- Step 1:** Two buttons are at the top: 'Find an Existing Value' and 'Add a New Value'. The 'Add a New Value' button is highlighted with a red box and the number 1 above it.
- Step 2:** The 'Business Unit' field contains the value '1234' and is highlighted with a red box and the number 2 to its left.
- Step 3:** The 'Journal Date' field contains the value '06/30/20XX' and is highlighted with a red box and the number 3 to its left.
- Step 4:** An 'Add' button is located at the bottom left, highlighted with a red box and the number 4 to its left.

Other visible fields include 'Journal ID' with the value 'NEXT'.

The **GL Journal Processor** will create the Journal **Header**.

- 1 – Enter a **Long Description** of the A-10 Adjustment for Dishonored Checks
- 2 – **Ledger Group** will default to **MODACCRL**
- 3 – **Source** should be **ACC** (Accruals)
- 4 – Select **Adjusting Entry**
- 5 – Period should be **998**
- 6 – Click the **Lines** tab to enter journal lines.

**6**

Header
Lines
Totals
Errors
Approval

Unit 1234
Journal ID NEXT
Date 06/30/20XX

1
Long Description
A-10 Adjustment for Dishonored Checks
144 characters remaining

2
\*Ledger Group
MODACCRL

3
\*Source
ACC

4
Adjusting Entry
Adjusting Entry

5
Period
998

Fiscal Year
20XX

Reference Number

Journal Class

Transaction Code
GL

ADB Date
06/30/20XX

SJE Type

☐ Auto Generate Lines

☐ Save Journal Incomplete Status

☐ Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

Attachments (0)

☐ CTA

Reversal: Do Not Generate Reversal
Commitment Control

Save
Notify
Refresh

The **GL Journal Processor** will enter the Journal Lines in the **Lines** tab.

- 1** – Enter debit line using account 1290000 - Provision for Deferred Receivables
- 2** – Enter credit line based on the appropriate account shown on slide 2
- 3** – When using the Account 1290000, the Alternate Account field is selected from the list of accounts shown. When account 201XXXX is used, include the Affiliate and Fund Affiliate fields. This information will be required to complete the year-end Subsidiaries on File and Due to/Due From reports.
- 4** – Review Budget Date to make sure it corresponds to the Enactment Year (ENY). If not, edit the budget date.

Header
Lines
Totals
Errors
Approval

Unit 1234  
Template List  
Inter/IntraUnit

Journal ID NEXT  
\*Process Edit Journal

Date 06/30/20XX  
Change Values  
Process

▼ Lines
**4**
**3**
Personalize | Find |

Select	Line	Approp Ref	Fund	ENY	Budget Date	Account	Alt Acct	Program	Rptg Structure	Amount
<b>1</b> <input type="checkbox"/>	1	001	4321	20XX	06/30/20XX	1290000	013110	9999	88609300	150.00
<b>2</b> <input type="checkbox"/>	2	001	4321	20XX	06/30/20XX	5150900	000000	9999	88609300	-150.00

**DR:** 1290000 Provision for Deferred Receivables

**CR:** 201XXXX Due to Other Funds/Appropriations

**CR:** 205XXXX Advance Collections

**CR:** 2090100 Uncleared Collections

**CR:** 4XXXXXX Revenue

**CR:** 48XXXXXX Reimbursements

**CR:** 51XXXXXX Personal Services

**CR:** 53XXXXXX Operating Expense and Equipment

Look Up
Clear
Cancel
Basic Lookup

Search Results

View 100      First 1-5 of 5 Last

Alternate Account	Description
0131000000	PROV FOR DEF REC-GENERAL
0131100000	PROV FOR DEF REC-ABATEMENTS
0131200000	PROV FOR DEF REC-REIMB
0131300000	PROV FOR DEF REC-REVENUE
0131900000	PROV FOR DEF REC-AR-OTHER

The **GL Journal Processor** will budget check the Journal Lines.

- 1 – Select **Edit Journal** from the Process drop down menu.
- 2 – Click **Process**
- 3 – **Budget Status** Valid “V”
- 4 – Select **Submit Journal** from the Process drop down menu.
- 5 – Click **Save**. The system will assign a Journal ID and route the journal for approval. Note the Journal ID on your source document for reference.

Header

Lines

Totals

Errors

Approval

Unit 1234

Journal ID 0000327073

Date 06/30/20XX

Template List
Change Values

Inter/IntraUnit

1
Process
Edit Journal
2
Process

Lines

4 Submit Journal

Select	Line	Approp Ref	Fund	ENY	Budget Date	Account	Alt Acct	Program	Rptg Structure	Amount
<input type="checkbox"/>	1	001	4321	20XX	06/30/20XX	1290000	013110	9999	88609300	150.00
<input type="checkbox"/>	2	001	4321	20XX	06/30/20XX	5150900	000000	9999	88609300	-150.00

Lines to add 1

Totals

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
1234	2	150.00	150.00	P	V

3

5

Save

Notify

Refresh

## **Reversing Entries in the New Year**

After the journal is approved and posted in Period 998, the **GL Journal Processor** will copy the journal to create the manual reversal entries in Period 1.

Accrual journal entries must be manually reversed in Period 1 of the new fiscal year.

### **Note:**

- **DO NOT** use the “automated reversal” option. This method will create budget check errors in the new year.
- Year-End accrual entries in Period 998 and the reversal entries Period 1 should net to zero.

The **GL Journal Processor** will retrieve journal entry for reversal in the New Year. Navigate to Create/Update Journal Entries (as shown below), then:

- 1 – Click the **Find an Existing Value** tab
- 2 – Enter your **Business Unit**
- 3 – Enter **Journal ID**
- 4 – Click **Search**
- 5 – Select **Journal ID**

General Ledger > Journals > Journal Entry > Create/Update Journal Entries

### Create/Update Journal Entries

Enter any information you have and click Search. Leave fields blank for a list of all values.

1 **Find an Existing Value** Add a New Value

▼ Search Criteria

2 Business Unit = 1234

3 Journal ID begins with 0000327073

Journal Date =

Document Sequence Number begins with

Line Business Unit =

Journal Header Status =

Budget Checking Header Status =

Source =

Message Code begins with

Entered By begins with

Attachment Exist =

☐ Case Sensitive

4 **Search** Clear Basic Search Save Search Criteria

Search Results

View All

Business Unit	Journal ID	Journal Date	UnPost Sequence	Document Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status
1234	0000327073	06/30/20XX	0	(blank)	8860	Posted	Valid

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The **GL Journal Processor** will copy the journal lines.

- 1 – Select **Copy Journal** from Process dropdown menu.
- 2 – Click **Process**

General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | **Lines** | Totals | Errors | Approval

Unit 1234      Journal ID 0000327073      Date 06/30/20XX

Template List      Change Values

Inter/IntraUnit      1 \*Process Budget Check Journal      2 Process

**Copy Journal**

Select	Line	*Ledger	Approp Ref	Account	Alt Acct	Amount
<input type="checkbox"/>	1	MODACCRL	001	1290000	0131100	150.00
<input type="checkbox"/>	2	MODACCRL	001	5150900	0000000	-150.00

Lines to add 1 + -

The **GL Journal Processor** will edit the Journal Entry Copy Screen.

- 1** – **Journal Date:** 07/01/20XX (new fiscal year)
- 2** – Check **Reverse Signs**
- 3** – Click **OK**

Journal Entry Copy

Business Unit 1234

Journal ID NEXT

1 Journal Date 07/01/20XX

ADB Date

Currency Effective Date

Copy From ID 0000327073

Ledger

New Ledger

Document Type

Copy From Date 06/30/20XX

2 ☒ Reverse Signs

☐ Recalculate Budget Date

☐ Save Journal Incomplete Status

Reversal Date

☒ Do Not Generate Reversal
☐ Beginning of Next Period
☐ End of Next Period
☐ Next Day
☐ Adjustment Period
☐ On Date Specified By User

Adjustment Period

Reversal Date

ADB Reversal Date

☒ Same As Journal Reversal
☐ On Date Specified By User

ADB Reversal Date

3 OK

Cancel

Refresh

The **GL Journal Processor** will update the **Header** Page.

- 1 – Journal ID:** A new number will be generated for this entry
- 2 – Long Description:** Add 'REVERSE' JRNL (original Journal number) A-10 Adjustment for Dishonored Checks description to define the purpose
- 3 – Adjusting Entry:** Select "Non-Adjusting Entry"  
**Caution:** If "Adjusting Entry" is posted by mistake, delete the journal and start over. Attempting to correct the journal with a Non-Adjusting Entry causes the transaction to post twice, in Period 998 (after the first budget check) and in Period 1 (after the second).
- 4 – Fiscal Year:** 20XX (new year) and **Period:** 1
- 5 – Source:** ACC (Transactions entered as ACC in 998, are reversed as ACC)

Header	Lines	Totals	Errors	Approval
Unit 1234				
1 Journal ID		0000327080		Date 07/01/20XX
2 Long Description		Reverse JRNL 0000327073 (A-10 Adjustment for Dishonored Checks)		
130 characters remaining				
*Ledger Group		MODACCRL		
Ledger				
5 *Source		ACC		
Reference Number				
Journal Class				
Transaction Code		GL		
SJE Type				
3 Adjusting Entry		Non-Adjusting Entry		
4 Fiscal Year		20XX		
Period		1		
ADB Date		07/01/20XX		
<input type="checkbox"/> Auto Generate Lines <input type="checkbox"/> Save Journal Incomplete Status <input type="checkbox"/> Autobalance on 0 Amount Line				

The **GL Journal Processor** will Edit and Post Journal.

- 1** – Verify Entries are reversed. The journal lines should be the same as the original accrual journal except the signs (+/-) are reversed for all the amounts. The “N/R” column should be checked.
- 2** – Review **Budget Date** to make sure it follows **Enactment Year (ENY)**. If not, edit date.
- 3** – Select **Edit Journal** from the Process drop down menu.
- 4** – Click **Process**
- 5** – The **Journal Status** and **Budget Status** should show **Valid (V)**
- 6** – Select **Submit Journal** from the Process drop down menu.
- 7** – Click **Save**. This will route the journal for approval.

After approval, the journal will post overnight.

Unit 1234      Journal ID 0000327080      Date 07/01/20XX

Template List      Change Values

Inter/IntraUnit      3 \*Process **Edit Journal**      4 **Process**

▼ **Lines**      Personalize | Find |

Select	Line	Approp Ref	Fund	ENY	Budget Date	Account	Alt Acct	Program	Rptg Structure	Amount	N/R
<input type="checkbox"/>	1	1234	4321	20XX	06/30/20XX	1290000	013110	9999	88609300	-150.00	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2	1234	4321	20XX	06/30/20XX	5150900	000000	9999	88609300	150.00	<input checked="" type="checkbox"/>

Lines to add

▼ **Totals**      Personalize | Find | View All |      First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
1234	2	-150.00	-150.00	V	V

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**Tips:**

- Journal lines posted to Account 1290000 must have an appropriate value in the **Alternate Account** field, selected from the list of accounts.
- Journal lines posted to Account 201XXXX – Due to Other Funds/Appropriations must have values in the **Fund Affiliate** and **Affiliate** fields.
- Record **accrual** entries in **Period 998**, Source: **ACC**, and Adjusting Entry: **Adjusting Entry**.
- Record **reversal** entries in **Period 1** of the new fiscal year, source of **ACC**, and entry of **Non-Adjusting Entry**.